

**ENTERED**

April 19, 2021

Nathan Ochsner, Clerk

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF TEXAS  
LAREDO DIVISION

UNITED STATES OF AMERICA	§	
	§	
VS.	§	CIVIL ACTION NO. 5:20-CV-183
	§	
MARIA E. ROSALES	§	

**AGREED JUDGMENT**

Having considered the Parties' agreement (Dkt. No. 10), the Court hereby **ENTERS** judgment against Maria E. Rosales consistent with the submitted Agreed Judgment (Dkt. No. 10-2).

Accordingly, it is hereby **ORDERED, ADJUGED, AND DECREED** that:

1. Defendant, Maria E. Rosales, is liable to the United States pursuant to 31 U.S.C. § 5321(a)(5) for a willful failure to file a Report of Foreign Bank and Financial Account; penalty assessed against her for the 2005 year in the amount of \$550,000 plus late payment penalties, collection costs, and interest accruing under 31 U.S.C. § 3717, 31 C.F.R. §§ 5.5(a) and 901.9 from October 24, 2018 until the date of entry of this judgment, and interest accruing under 28 U.S.C. § 1961(a) after the date of entry of this judgment, plus penalties accruing after October 24, 2018, pursuant to 31 U.S.C. § 3717(e)(2) and 31 C.F.R. §§ 5.5(a) and 901.9.
2. Defendant, Maria E. Rosales, is liable to the United States pursuant to 31 U.S.C. § 5321(a)(5) for a willful failure to file a Report of Foreign Bank and Financial Account; penalty assessed against her for the 2006 year in the amount of \$700,000 plus late payment penalties, collection costs, and interest accruing under 31 U.S.C. § 3717, 31 C.F.R. §§ 5.5(a) and 901.9 from October 24, 2018 until the date of entry of this judgment, and interest accruing under 28 U.S.C. § 1961(a) after the date of entry of

this judgment, plus penalties accruing after October 24, 2018, pursuant to 31 U.S.C. § 3717(e)(2) and 31 C.F.R. §§ 5.5(a) and 901.9.

3. Defendant, Maria E. Rosales, is liable to the United States pursuant to 31 U.S.C. § 5321(a)(5) for a willful failure to file a Report of Foreign Bank and Financial Account; penalty assessed against her for the 2007 year in the amount of \$275,000 plus late payment penalties, collection costs, and interest accruing under 31 U.S.C. § 3717, 31 C.F.R. §§ 5.5(a) and 901.9 from October 24, 2018 until the date of entry of this judgment, and interest accruing under 28 U.S.C. § 1961(a) after the date of entry of this judgment, plus penalties accruing after October 24, 2018, pursuant to 31 U.S.C. § 3717(e)(2) and 31 C.F.R. §§ 5.5(a) and 901.9.
4. Defendant, Maria E. Rosales, is liable to the United States pursuant to 31 U.S.C. § 5321(a)(5) for a willful failure to file a Report of Foreign Bank and Financial Account; penalty assessed against her for the 2008 year in the amount of \$675,000 plus late payment penalties, collection costs, and interest accruing under 31 U.S.C. § 3717, 31 C.F.R. §§ 5.5(a) and 901.9 from October 24, 2018 until the date of entry of this judgment, and interest accruing under 28 U.S.C. § 1961(a) after the date of entry of this judgment, plus penalties accruing after October 24, 2018, pursuant to 31 U.S.C. § 3717(e)(2) and 31 C.F.R. §§ 5.5(a) and 901.9.
5. Defendant, Maria E. Rosales, is liable to the United States pursuant to 31 U.S.C. § 5321(a)(5) for a willful failure to file a Report of Foreign Bank and Financial Account; penalty assessed against her for the 2009 year in the amount of \$100,000 plus late payment penalties, collection costs, and interest accruing under 31 U.S.C. § 3717, 31 C.F.R. §§ 5.5(a) and 901.9 from October 24, 2018 until the date of entry of this judgment, and interest accruing under 28 U.S.C. § 1961(a) after the date of entry of

this judgment, plus penalties accruing after October 24, 2018, pursuant to 31 U.S.C. § 3717(e)(2) and 31 C.F.R. §§ 5.5(a) and 901.9.

6. Defendant, Maria E. Rosales, is liable to the United States pursuant to 31 U.S.C. § 5321(a)(5) for a willful failure to file a Report of Foreign Bank and Financial Account; penalty assessed against her for the 2010 year in the amount of \$400,000 plus late payment penalties, collection costs, and interest accruing under 31 U.S.C. § 3717, 31 C.F.R. §§ 5.5(a) and 901.9 from October 24, 2018 until the date of entry of this judgment, and interest accruing under 28 U.S.C. § 1961(a) after the date of entry of this judgment, plus penalties accruing after October 24, 2018, pursuant to 31 U.S.C. § 3717(e)(2) and 31 C.F.R. §§ 5.5(a) and 901.9.
7. Defendant, Maria E. Rosales, is liable to the United States pursuant to 31 U.S.C. § 5321(a)(5) for a willful failure to file a Report of Foreign Bank and Financial Account; penalty assessed against her for the 2011 year in the amount of \$325,000 plus late payment penalties, collection costs, and interest accruing under 31 U.S.C. § 3717, 31 C.F.R. §§ 5.5(a) and 901.9 from October 24, 2018 until the date of entry of this judgment, and interest accruing under 28 U.S.C. § 1961(a) after the date of entry of this judgment, plus penalties accruing after October 24, 2018, pursuant to 31 U.S.C. § 3717(e)(2) and 31 C.F.R. §§ 5.5(a) and 901.9.
8. Defendant, Maria E. Rosales, is liable to the United States pursuant to 31 U.S.C. § 5321(a)(5) for a willful failure to file a Report of Foreign Bank and Financial Account; penalty assessed against her for the 2012 year in the amount of \$275,000 plus late payment penalties, collection costs, and interest accruing under 31 U.S.C. § 3717, 31 C.F.R. §§ 5.5(a) and 901.9 from October 24, 2018 until the date of entry of this judgment, and interest accruing under 28 U.S.C. § 1961(a) after the date of entry of

this judgment, plus penalties accruing after October 24, 2018, pursuant to 31 U.S.C. § 3717(e)(2) and 31 C.F.R. §§ 5.5(a) and 901.9.

9. Each party shall bear their respective costs, including any attorney's fees.

**SIGNED** April 19, 2021.

A handwritten signature in black ink, reading "Marina Garcia Marmolejo", written over a horizontal line.

Marina Garcia Marmolejo  
United States District Judge